

Apportionment Factors for Multistate Taxpayers			
	A. EVERYWHERE	B. MONTANA	C. FACTOR (B divided by A = C)
<b>1. Property Factor:</b>			
Use average value for real and tangible personal property:			
Land.....			
Buildings.....			
Machinery.....			
Equipment.....			
Furniture and fixtures.....			
Inventories.....			
Supplies and other.....			
Rents X 8.....			
TOTAL Property.....			%
<b>2. Payroll Factor:</b>			
Compensation of officers.....			
Salaries and wages.....			
<b>Payroll included in:</b>			
Cost of goods sold.....			
Repairs.....			
Other deductions.....			
TOTAL Payroll.....			%
<b>3. Sales (Gross Receipts) Factor:</b>			
Gross sales, less returns.....			
Other (attach schedule).....			
TOTAL Sales.....			%
4. Sum of Factors (add lines 1, 2, and 3).....			%
<b>5. APPORTIONMENT FACTOR (1/3 of line 4; If less than 3 factors exist, see instructions)</b>			
(enter here and on line 5, page 1).....			%

Questions Required of Multistate Taxpayers Only:

Yes	No	
<input type="checkbox"/>	<input type="checkbox"/>	1. Did you at the end of the taxable year own, directly or indirectly, 50% or more of the outstanding voting stock of a domestic corporation? If "Yes," attach a schedule showing name, address, and percentage owned.
<input type="checkbox"/>	<input type="checkbox"/>	2. Were you a U.S. shareholder of any controlled foreign corporation? If "Yes," you MUST attach a schedule showing name, address, and percentage owned.
<input type="checkbox"/>	<input type="checkbox"/>	3. Did any individual, partnership, corporation, estate, or trust at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? If "Yes," you MUST attach a schedule showing name, address, and percentage owned.
<input type="checkbox"/>	<input type="checkbox"/>	4. If the answer to question 3 is "Yes," did the same individual, partnership, corporation, estate, or trust at the end of the taxable year also own, directly or indirectly, 50% or more of the voting stock of another (brother-sister) corporation? If "Yes," you MUST attach a schedule of the other corporate entity(ies).
5. Check Applicable Filing Method:		
<input type="checkbox"/> Separate Company Apportionment		
<input type="checkbox"/> Separate Accounting		
<input type="checkbox"/> Worldwide Combination		
<input type="checkbox"/> Domestic Combination		
<input type="checkbox"/> Limited Combination		
<input type="checkbox"/> Water's Edge Return (MUST have a valid election)		